

cluding the entire Congressional Black Caucus, Supreme Court Associate Justice Anthony Kennedy, former Drug Czar Lee Brown and Senator Robert Dole.

Even more significant are the Congressionally requested studies produced by the bipartisan United States Sentencing Commission, which in 1995 and yesterday, unanimously, released studies that found such a disparity insupportable. Furthermore, the Sentencing Commission explained that, "the current (100-1 sentencing) policy must be changed to ensure that severe penalties are targeted at the most serious traffickers." The rejection of the current biased system should guide Congress to act on these recommendations in an expeditious and responsible manner.

The Sentencing Commission's report should also spur immediate action in President Clinton, Attorney General Janet Reno, and Drug Czar Barry McCaffrey. The challenge of overcoming the zealous rhetoric of detractors demands that they fight for the commission's responsible proposal rather than issuing pensive and avoiding promises to give the report, "very serious consideration."

In addition, although Mr. Rocques' diatribe would label me as a supporter of drug legalization, nothing could be further from the truth. I have spent my entire professional career—first as a Federal prosecutor, then as a New York State Assemblyman and finally as a United States Congressman—advocating for increased awareness of drug abuse and control.

Despite the fact that I originally supported the Crack Sentencing legislation, I now recognize that it's application has revealed a strongly biased and flawed statute. My strong advocacy against drug trafficking and abuse does not blind me from my responsibility to correct failed policy, no matter the author.

AMENDMENT TO THE TAXPAYER RELIEF ACT OF 1997

HON. BILL ARCHER

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 24, 1997

Mr. ARCHER. Mr. Speaker, for the information of the House, today I have submitted for printing in the RECORD a copy of a proposed amendment to H.R. 2014, the "Taxpayer Relief Act of 1997," as reported. I have requested that this amendment be incorporated into the base bill upon adoption of the rule. The following is an explanation of the amendment:

DESCRIPTION OF PROPOSED ARCHER AMENDMENT TO H.R. 2014

1. MODIFICATIONS TO THE CHILD TAX CREDIT

The amendment would provide that in the case of lower- and middle-income taxpayers, the otherwise allowable child tax credit is not reduced by one-half of the otherwise allowable dependent care credit. Under the amendment, the reduction only applies to taxpayers above certain thresholds of modified adjusted gross income ("modified AGI"). For married taxpayers filing joint returns, the thresholds is \$60,000. For taxpayers filing

single or head of household returns, the threshold is \$33,000. For married taxpayers filing separate returns, the threshold is \$30,000. The reduction is phased in over the first \$10,000 (\$5,000, in the case of single individuals and \$5,000, in the case of married individuals filing separate returns) of modified AGI above the threshold. The rules for determining a taxpayer's modified AGI and marital status under the bill remained unchanged. The effective date would be years of beginning on or after January 1, 2000.

The amendment would provide that the Secretary of the Treasury shall submit notice to all taxpayers of the passage of the child tax credit. In addition, the amendment would direct the Secretary of the Treasury to modify withholding tables for single taxpayers claiming more than one exemption and for married taxpayers claiming more than two exemptions to take account of the effects of the child tax credit. The adjustments to the withholding tables would apply to employees whose annualized wages from an employer are expected to be at least \$30,000, but not more than \$100,000.

2. ESTIMATED TAX SAFE HARBOR

The amendment would change the 110-percent-of-last-year's-liability estimated tax safe harbor to a 105-percent-of-last-year's-liability safe harbor for 1998.

3. REPEAL ALTERNATIVE MINIMUM TAX DEPRECIATION ADJUSTMENT

The amendment would direct the Secretary of the Treasury to conduct a study of whether the repeal of the depreciation adjustment for minimum tax purposes would have the result of permitting any corporation with taxable income from current year operations to pay no Federal income tax and, if so, the policy implications of that result. The study would be due no later than January 1, 2001, to the House Committee on Ways and Means and the Senate Committee on Finance.

4. AIRPORT AND AIRWAY TRUST FUND EXCISE TAXES

The amendment would provide that the deposit rules with respect to the commercial air passenger excise taxes are modified to permit payment of these taxes that otherwise would have been required to be deposited during the period July 1, 1998, through September 30, 1998, to be deposited on October 13, 1998.

5. MODIFICATION TO TAX BENEFITS FOR ETHANOL AND RENEWABLE SOURCE METHANOL

The amendment would delete those provisions in the bill relating to a reduction in tax benefits for ethanol and renewable source methanol.

6. NAME OF THE ACT

The amendment would change the name of the Act from the "Revenue Reconciliation Act of 1997" to the "Taxpayer Relief Act of 1997".

7. CHANGE IN BUDGETARY TREATMENT OF CERTAIN EXPIRING PROVISIONS

The amendment would amend the Balanced Budget and Emergency Deficit Control Act of 1985 to provide that any preferential rate (or any credit or refund) that is scheduled to expire and that, under current scorekeeping conventions, is presumed to be extended for purposes of determining the present-law revenue baseline shall, for budget scorekeeping purposes, be assumed to expire on the scheduled expiration date.

NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 1998

SPEECH OF

HON. RICHARD W. POMBO

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, June 23, 1997

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 1119) to authorize appropriations for fiscal years 1998 and 1999 for military activities of the Department of Defense, to prescribe military personnel strengths for fiscal years 1998 and 1999, and for other purposes.

Mr. POMBO. Mr. Chairman, I rise in support of the Brady-Pombo amendment to H.R. 1119, the fiscal year 1998 Defense Authorization Act. Congressman BRADY and I are offering this amendment in response to statements made by Under Secretary of State for Global Affairs Timothy E. Wirth regarding the use of U.S. soldiers in foreign countries to guard rain forests and endangered species. On June 3, 1997, at the Western Hemisphere Defense Environmental Conference, Mr. Wirth stated that using troops as glorified park rangers was "a legitimate military issue."

Mr. Chairman, President George Washington once said, "To be prepared for war is one of the most effectual means of preserving peace." I believe this unprecedented notion of sending American military forces for purposes of "environmental crusades" is misguided and fundamentally flawed. America's ability to maintain its military readiness and leadership should not be compromised at the expense of sending our troops to foreign lands to defend rain forests and endangered species. At a time of significant military downsizing, we must ensure that our military remains in a position to protect and defend our own national security threats, not environmental quests in foreign countries.

While it is true that America is a global power with vital interests in key regions of the world, this new role for the military is inappropriate and unwise. The Quadrennial Defense Review's [QDR] recommendations, stated that "military readiness must first and foremost remain a measure of our Nation's ability to deter, and when necessary, to wage war in defense of our national interests." I believe sending American troops jeopardizes the ability of U.S. military forces to maintain military readiness as the top priority as indicated in the QDR. I believe it is important that Congress express its strong support for maintaining military readiness and not allow our well-trained troops to be sent on missions that detract from their primary mission: To preserve and protect our Nation's freedom.

I urge my colleagues to support the Brady-Pombo amendment. Our brave men and women in the Armed Forces deserve nothing less.